

# Mauritania Public Financial Management Profile



## Introduction

This note presents a series of charts which provide an **overview** of Mauritania's recent public financial management (PFM) performance based on this country's 2014 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Mauritania's performance and the performance of the other twenty-three countries that had PEFA assessments published in 2014-2015. All analyses have been prepared using results reported from using the 2011 PEFA methodology.

## Overall PFM performance

Individual country PFM performance has been determined by applying the following points scale to reported individual performance indicator (PI) scores as presented in Table 1. No points were allocated to PIs that were not scored because

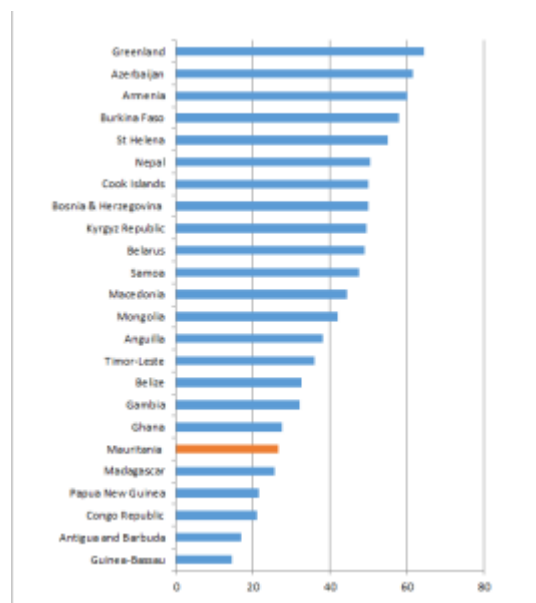
either data was unavailable, a D score was given or the PI was not applicable.

**Table 1: PI scoring methodology**

PEFA PI score	Points allocated
A	3
B+	2.5
B	2
C+	1.5
C	1
D+	.5
D	0

The graph in Figure 1 below shows Mauritania's overall score was ranked 19th out of the twenty-four countries.

**Figure 1: Aggregate PEFA scores for 24 countries**



Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Mauritania's overall score was 26.5 points.

**Table 2: Distribution of country PFM performance levels**

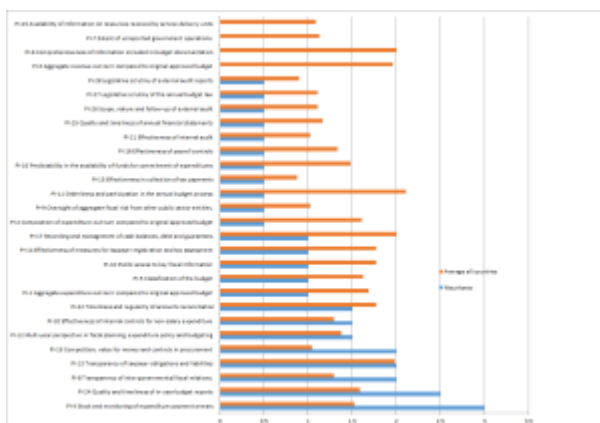
PFM performance	Overall Scores	Number of countries
Very strong	66.37-84	0
Strong	49.57-66.36	8
Moderate	32.77-49.56	7
Weak	15.97-32.76	8
Very weak	0-15.96	1
Total		24

Mauritania’s overall PFM performance is classified as “weak”.

## PI performance

The graph in Figure 2 below shows the scores for Mauritania’s individual PIs compared with the average score recorded for each PI across the twenty-four PEFA assessments we have studied. Please note that no scores were recorded for the top four indicators in Figure 2 as these PIs (PI-3, PI-6, PI-7 and PI-23) received D scores.

**Figure 2: Mauritania PI score comparisons**



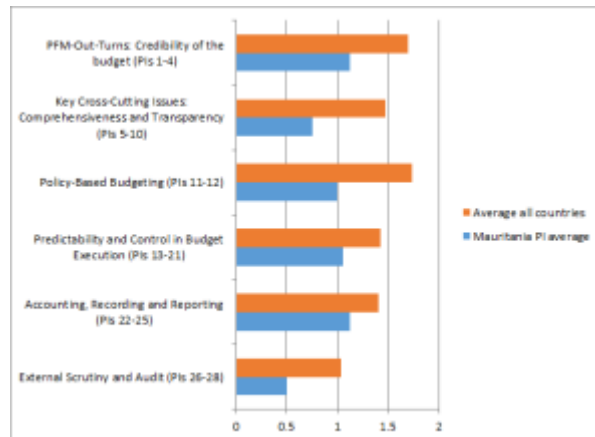
Download a pdf version of Figure 2 here ([Mauritania PIs](#)) to review individual PI scores in more detail.

Twenty-eight PIs were assessed. Seven PIs had scores above the country average whilst twenty-one PIs had scores below the country average.

## Performance across key PFM activities

The graph in Figure 3 below shows the average scores for the six key PFM activities compared with the average score recorded for these activities across the twenty-four country PEFA assessments we have studied.

**Figure 3: Mauritania key PFM activity comparisons**



All six key PFM activities recorded scores below the country average.

### PEFA ASSESSMENT

You can download the 2014 PEFA assessment for Mauritania [here](#).